UNITED STATES DISTRICT COURT FOR THE MIDDLE DISTRICT OF NORTH CAROLINA CIVIL ACTION NO. 01: 06-MC-00046 PTS

THE SCO GROUP, INC.,

Plaintiff/Counterclaim-Defendant,

V.

INTERNATIONAL BUSINESS MACHINES CORPORATION,

Defendant/Counterclaim-Plaintiff.

Case No. 2:03CV0294DAK (pending in the District Court of Utah before Judge Dale A. Kimball)

PLAINTIFF'S MEMORANDUM OF LAW IN RESPONSE TO OTIS WILSON'S MOTION TO QUASH SUBPOENA AND FOR PROTECTIVE ORDER

Pursuant to Local Rule 7.3 of the United States District Court for the Middle District of North Carolina, Plaintiff, The SCO Group, Inc. ("SCO"), incorporates by reference its Memorandum of Law In Support of Motion to Enforce Subpoena and Compel the Deposition of Non Party Otis Wilson and its Reply Memorandum In Further Support Of Motion To Enforce Subpoena and Compel Deposition as its Response Brief in Opposition to Otis Wilson's Motion to Quash Subpoena and for Protective Order.

This the 25th day of April, 2006.

/s/ Robert R. Marcus

Robert R. Marcus N.C. State Bar No. 20041 Heather H. Wright

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CERTIFICATE OF SERVICE

This is to certify that on this date, I electronically filed the foregoing with the Clerk of Court using the CM/ECF system, which will send notification of such filing to the following:

Michael T. Medford, Esq. Manning, Fulton & Skinner, P.A. Glenwood Plaza, Suite 500, 3605 Glenwood Avenue P.O. Box 20389 Raleigh, North Carolina 27619-0389 Facsimile: (919)-787-8902

And I hereby certify that a true and correct copy of the foregoing was served on the following non CM/ECF participants by first-class United States mail, postage prepaid, addressed as follows:

David Marriott, Esq. Cravath, Swaine & Moore LLP Worldwide Plaza 825 Eighth Avenue New York, New York 10019 Facsimile: 212) 474-3700

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This the 25th day of April, 2006.

/s/ Robert R. Marcus
Robert R. Marcus